

# United States Bankruptcy Court Eastern District of Virginia

## Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): <b>Grigg Brothers Tree Service, Inc.</b>	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) <b>20-0836227</b>	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): <b>1621 Rechter Court</b> <b>Virginia Beach, VA</b> <div style="text-align: right;">ZIP Code <b>23454</b></div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP Code</div>
County of Residence or of the Principal Place of Business: <b>Virginia Beach Cit</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above): <b>1533 Harpers Road</b> <b>Virginia Beach, VA 23454</b>	

<b>Type of Debtor</b> (Form of Organization) (Check one box)	<b>Nature of Business</b> (Check one box)	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)
<input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	<input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	<input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13  <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
<b>Tax-Exempt Entity</b> (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<b>Nature of Debts</b> (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

<b>Filing Fee (Check one box)</b> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	<b>Chapter 11 Debtors</b> Check one box: <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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**Statistical/Administrative Information**

- ☐ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☒ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

**Estimated Number of Creditors**

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

**Estimated Assets**

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

**Estimated Liabilities**

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

**Voluntary Petition***(This page must be completed and filed in every case)*

Name of Debtor(s):

**Grigg Brothers Tree Service, Inc.****All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location Where Filed: <b>USBC for the ED Va, Norfolk Division</b>	Case Number: <b>09-71822</b>	Date Filed: <b>5/04/09</b>
Location Where Filed:	Case Number:	Date Filed:

**Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor** (If more than one, attach additional sheet)

Name of Debtor: <b>- None -</b>	Case Number:	Date Filed:
District:	Relationship:	Judge:

**Exhibit A**

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

**Exhibit B**

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).

**X**

Signature of Attorney for Debtor(s)

(Date)

**Exhibit C**

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☒ No.

**Exhibit D**

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

**Information Regarding the Debtor - Venue**

(Check any applicable box)

- ☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- ☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

**Certification by a Debtor Who Resides as a Tenant of Residential Property**

(Check all applicable boxes)

- ☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

\_\_\_\_\_  
(Name of landlord that obtained judgment)

\_\_\_\_\_  
(Address of landlord)

- ☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- ☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- ☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

**Voluntary Petition***(This page must be completed and filed in every case)*

Name of Debtor(s):

**Grigg Brothers Tree Service, Inc.****Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** \_\_\_\_\_  
Signature of Debtor

**X** \_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Telephone Number (If not represented by attorney)

\_\_\_\_\_  
Date

**Signature of Attorney\***

**X** /s/ John D. McIntyre  
Signature of Attorney for Debtor(s)

John D. McIntyre 35925  
Printed Name of Attorney for Debtor(s)

Wilson & McIntyre, PLLC  
Firm Name  
500 East Main Street  
Suite 920  
Norfolk, VA 23510

\_\_\_\_\_  
Address

Email: jmcintyre@wmlawgroup.com  
757-961-3900 Fax: 757-961-3966

\_\_\_\_\_  
Telephone Number

April 15, 2010  
Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** /s/ Brandon Grigg  
Signature of Authorized Individual

Brandon Grigg  
Printed Name of Authorized Individual

Owner/Operator  
Title of Authorized Individual

April 15, 2010  
Date

**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

**X** \_\_\_\_\_  
Signature of Foreign Representative

\_\_\_\_\_  
Printed Name of Foreign Representative

\_\_\_\_\_  
Date

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

\_\_\_\_\_  
Printed Name and title, if any, of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

\_\_\_\_\_  
Address

**X** \_\_\_\_\_  
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.*

**United States Bankruptcy Court**  
**Eastern District of Virginia**

In re **Grigg Brothers Tree Service, Inc.**

Debtor(s)

Case No.

Chapter

11

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>BB&amp;T Finance</b> P.O. Box 580155 Charlotte, NC 28258	<b>BB&amp;T Finance</b> P.O. Box 580155 Charlotte, NC 28258	<b>Dump truck</b>		<b>70,000.00</b>  <b>(20,000.00 secured)</b>
<b>City of Virginia Beach</b> Municipal Center, Bldg 1 2401 Courthouse Drive Virginia Beach, VA 23450	<b>City of Virginia Beach</b> Municipal Center, Bldg 1 2401 Courthouse Drive Virginia Beach, VA 23450	<b>Business License</b>		<b>3,000.00</b>
<b>Cliff's Equipment</b> 1400 Old Atlantic Avenue Chesapeake, VA 23324	<b>Cliff's Equipment</b> 1400 Old Atlantic Avenue Chesapeake, VA 23324	<b>Repairs to Stump grinder</b>		<b>6,821.00</b>
<b>Internal Revenue Service</b> 400 North 8th Street, Box 76 Stop Room 898 Richmond, VA 23240	<b>Internal Revenue Service</b> 400 North 8th Street, Box 76 Stop Room 898 Richmond, VA 23240	<b>Back Taxes</b>		<b>60,000.00</b>
<b>LNC</b> 1341 Crossways Boulevard Chesapeake, VA 23320	<b>LNC</b> 1341 Crossways Boulevard Chesapeake, VA 23320	<b>Advertising</b>		<b>3,500.00</b>
<b>OIA Inc.</b> Tidewater Builders Assoc 2117 Smith Avenue Chesapeake, VA 23320	<b>OIA Inc.</b> Tidewater Builders Assoc 2117 Smith Avenue Chesapeake, VA 23320	<b>Audit</b>		<b>4,000.00</b>
<b>Travelers Indemnity Company</b> 2420 Lakemont Avenue Orlando, FL 32814	<b>Travelers Indemnity Company</b> 2420 Lakemont Avenue Orlando, FL 32814	<b>Workers Comp</b>		<b>14,690.00</b>
<b>Virginia Employment Commission</b> P.O. Box 1358 Richmond, VA 23218	<b>Virginia Employment Commission</b> P.O. Box 1358 Richmond, VA 23218	<b>Unemployment Tax</b>		<b>1,200.00</b>
<b>Virginia State Income Tax</b> 2401 Courthouse Drive Municipal Center Bldg. 1 Virginia Beach, VA 23456-9018	<b>Virginia State Income Tax</b> 2401 Courthouse Drive Municipal Center Bldg. 1 Virginia Beach, VA 23456-9018	<b>Income Taxes</b>		<b>5,000.00</b>
<b>Yellow Book</b> 8300 C Street Cedar Rapids, IA 52404	<b>Yellow Book</b> 8300 C Street Cedar Rapids, IA 52404	<b>Advertising</b>		<b>40,000.00</b>

In re **Grigg Brothers Tree Service, Inc.**

Debtor(s)

Case No. \_\_\_\_\_

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Owner/Operator of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date April 15, 2010

Signature /s/ Brandon Grigg  
**Brandon Grigg**  
**Owner/Operator**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court  
Eastern District of Virginia**

In re Grigg Brothers Tree Service, Inc.

Debtor(s)

Case No. \_\_\_\_\_

Chapter 11

**STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION**

I, **Brandon Grigg**, declare under penalty of perjury that I am the **Owner/Operator** of **Grigg Brothers Tree Service, Inc.**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the \_\_ day of \_\_, 20\_\_.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Brandon Grigg, Owner/Operator** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Brandon Grigg, Owner/Operator** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Brandon Grigg, Owner/Operator** of this Corporation is authorized and directed to employ **John D. McIntyre**, attorney and the law firm of **Wilson & McIntyre, PLLC** to represent the corporation in such bankruptcy case."

Date April 15, 2010

Signed /s/ Brandon Grigg  
Brandon Grigg

Resolution of Board of Directors  
of  
Grigg Brothers Tree Service, Inc.

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Brandon Grigg, Owner/Operator** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Brandon Grigg, Owner/Operator** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Brandon Grigg, Owner/Operator** of this Corporation is authorized and directed to employ **John D. McIntyre**, attorney and the law firm of **Wilson & McIntyre, PLLC** to represent the corporation in such bankruptcy case.

Date April 15, 2010

Signed 

Date April 15, 2010

Signed \_\_\_\_\_

AFFIDAVIT

COMMONWEALTH OF VIRGINIA  
CITY OF NORFOLK

I, Brandon Grigg, President of Grigg Brothers Tree Service, Inc. (the "Company") hereby states under oath that the Company does not regularly print its (i) balance sheets; (ii) statement of operations; or (iii) cash flow statements. As such, as of this date, the Company does not have a current copy of any of the above documents.

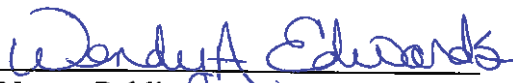
FURTHER THE AFFIANT SAYTH NOT.

  
\_\_\_\_\_  
Brandon Grigg

COMMONWEALTH OF VIRGINIA

CITY OF NORFOLK

The foregoing Affidavit was acknowledged before me this 15<sup>th</sup> day of April, 2010 by Brandon Grigg.

  
\_\_\_\_\_  
Notary Public

My Commission Expires: 6/30/13

Notary Registration Number: 212895





Form **1120S**

## U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
See separate instructions.

OMB No. 1545-0130

**2008**Department of the Treasury  
Internal Revenue Service

For calendar year 2008 or tax year beginning

ending

A S election effective date <b>4/01/04</b>	Use IRS label. Otherwise, print or type.	Name <b>Grigg Brothers Tree Service Inc</b>	D Employer identification number <b>20-0836227</b>
B Business activity code number (see instructions) <b>999999</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>1121 Ocean Pebbles Way</b>	E Date incorporated <b>3/04/2004</b>
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code <b>Virginia Beach VA 23451</b>	F Total assets (see instructions) <b>S</b>
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach Form 2553 if not already filed			
H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation			
I Enter the number of shareholders who were shareholders during any part of the tax year <b>1</b>			

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales <b>179,512</b>	b Less returns and allowances	c Bal	1c <b>179,512</b>
	2 Cost of goods sold (Schedule A, line 8)			2 <b>88,571</b>
	3 Gross profit. Subtract line 2 from line 1c			3 <b>90,941</b>
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (see instructions—attach statement)			5
	6 Total income (loss). Add lines 3 through 5			6 <b>90,941</b>
Deductions (see instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10 <b>4,580</b>
	11 Rents			11
	12 Taxes and licenses			12 <b>5,203</b>
	13 Interest			13 <b>1,618</b>
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14 <b>10,474</b>
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 <b>18,000</b>
	17 Pension, profit-sharing, etc., plans			17
18 Employee benefit programs			18	
19 Other deductions (attach statement)			19	
20 Total deductions. Add lines 7 through 19 <b>See Stmt 1</b>			20 <b>44,058</b>	
21 Ordinary business income (loss). Subtract line 20 from line 6			21 <b>83,933</b>	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		22a
	b Tax from Schedule D (Form 1120S)	22b		22b
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008	23a		23a
	b Tax deposited with Form 7004	23b		23b
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		23c
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount from line 26 Credited to 2009 estimated tax			27	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer's Use Only	Signature of officer <b>Brandon Grigg</b>	Date <b>4/30/09</b>	Title <b>President</b>
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code	Preparer's SSN or PTIN	EIN
			Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2008)

**Form 1120S (2008) Grigg Brothers Tree Service Inc**  
**Schedule A Cost of Goods Sold (see instructions)**

20-0836227

Page 2

1	Inventory at beginning of year	1	
2	Purchases	2	67,279
3	Cost of labor	3	21,292
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	88,571
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	88,571

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3  
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 570) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO ▶ ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? 9d ☐

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes ☒ No ☒

**Schedule B Other Information (see instructions)**

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the: a Business activity ▶ <b>Tree Service</b> b Product or service ▶ <b>Tree Service</b>		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		<input checked="" type="checkbox"/>
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		<input checked="" type="checkbox"/>
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. ▶ \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1. <input checked="" type="checkbox"/>		

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1 7,008
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
b Collectibles (28%) gain (loss)	8b	
c Unrecaptured section 1250 gain (attach statement)	8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions)	10	

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Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)
	d Other deductions (see instructions) Type ▶ See Stmt 2	12d 5,880
Credits	13a Low-income housing credit (section 42(i)(3))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d Other rental real estate credits (see instructions) Type ▶	13d
	e Other rental credits (see instructions) Type ▶	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f
	g Other credits (see instructions) Type ▶	13g
Foreign Transactions	14a Name of country or U.S. possession ▶	14a
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c
	d Passive category	14d
	e General category	14e
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f
	g Interest expenses	14g
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h
	i Passive category	14i
	j General category	14j
	k Other (attach statement) Other information	14k
	l Total foreign taxes (check one): <input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l
	m Reduction in taxes available for credit (attach statement)	14m
	n Other foreign tax information (attach statement)	14n
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a 2,950
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties-gross income	15d
	e Oil, gas, and geothermal properties-deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 1,235
	d Property distributions	16d 1,044
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i	18

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**Schedule L Balance Sheets per Books**

Beginning of tax year

End of tax year

Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach statement)				
15	<b>Total assets</b>				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	<b>Total liabilities and shareholders' equity</b>				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):	a	Tax-exempt interest \$
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):	6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):
a	Depreciation \$	a	Depreciation \$
b	Travel and entertainment \$	7	Add lines 5 and 6
4	Add lines 1 through 3	8	Income (loss) (Schedule K, line 18). Line 4 less line 7

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	11,708	
2	Ordinary income from page 1, line 21	7,008	
3	Other additions		
4	Loss from page 1, line 21		
5	Other reductions <b>Start 3</b>	7,115	
6	Combine lines 1 through 5	11,601	
7	Distributions other than dividend distributions	1,044	
8	Balance at end of tax year. Subtract line 7 from line 6	10,557	

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**Federal Statements**

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**Statement 1 - Form 1120S, Page 1, Line 19 - Other Deductions**

<u>Description</u>	<u>Amount</u>
Answer call	\$ 548
Bank/credit fees	7,666
Equipment rental	4,040
Fuel	11,695
Insurance	10,425
Lodging	661
Office supplies	278
Professional fees	600
Telephone	6,869
Uniforms	40
50% of Meals & Entertainment	1,236
Total	\$ 44,058

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**Statement 2 - Form 1120S, Page 3, Schedule K, Line 12d - Other Deductions**

<u>Description</u>	<u>Amount</u>
Shareholder Health Insurance	\$ 5,880
Total	\$ 5,880

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